

App F IX 4

Previous References

Later References

ML 152-52-19
CT 39 54-8, 9

(19 57-52
ml)
✓

File No 82-51

Serial Nos 15, 16

GENERAL AND REVENUE SECRETARIAT

Serial Nos 200

P221-E

Part B for

SUBJECT

Model Bye-laws for the levy and
Collection of Professional Tax in the
Town Municipalities in the State

12/05/57 6-2 52

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the compiler, By Sec Gazette
Apprs & notation.

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g u 2

WD 015467-GPB-25 000-12 9 51

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Submagpal Brown



1877-
2 D

NOTE

SUBJECT: ^{the} Rules and Bye-laws for levy and collection of Profession Tax in the Town Municipalities in the State
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These are framed on the basis of those in force in the Davangere City Lity with suitable modifications (copy put up for ready reference)

A set of Draft Rules and Bye-laws* framed under Sections 46 (h) and 48 (1) (1) read with Section 61 (b) (xi) of the Mysore Town Municipalities Act, 1951 for the levy and collection of Profession Tax in the Town Municipalities in the State is put up for consideration. They may be sent to the Legislation section for scrutiny.

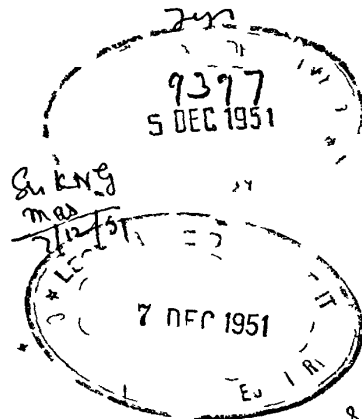
L S G Secretary)

for
11/12/51

For favour of scrutiny

Law Secy)

12/12
5/12
for
11/12/51



374 draft notification combines both the draft rules and bylaws and it is difficult to decide which exactly should form a bylaw and which should be treated as a rule. It is therefore suggested, that two separate notifications are exclusively for bylaws and another exclusively for rules may be put up by the administration section.

13/12
13 DEC 1951
MAHARAJA

12/12/51

mas
12.12.51

Asst Secy
Municipal Branch
13/12

5/11/57 Rules and Bye laws for the levy
and Collection of Professional Tax in the
Town Municipalities in the State

5 Two ~~different~~ separate notifications -

- one for the Rules & the second

for the Byelaws framed in this behalf -

as required at para 3 supra

reference to supra

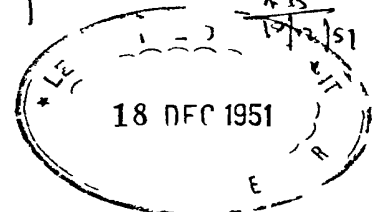
Asst Secy
Legs Branch

15/12/57

19/12

18/12

The Model Rules and Byelaws
proposed have been based on an
Rules and Byelaws of Bangalore City
Municipality. The latter must have
been based on some old Rules and
byelaws in force in the State. As also
are model Rules and byelaws, it is
suggested that the administrative Dept
may follow Rules and byelaws in force
in the Corporation of Bangalore or Mysore
with suitable changes. A copy of the rules



22/12/57 in force in Bangalore City and in
Mysore may also kindly be placed in the file

19/12/57

22/12

Asst Secretary
Legs Branch

26/12

8 The rules & byelaws framed by the
Municipal Council for regulating
the estate of the M.C.C.

5765

To be used only for notes, acquisitions etc. not intended for permanent record

WD 15451-GPB-35 000-26 9 51

me

Chap VIII

the assessment & levy of
 a tax on arts, trades,
 professions etc are contained
 in parts III to 124 of the
 Rules & Bylaws of the
 Municipality
 of the Rules & Bylaws framed
 by the Dawanagar City Myn
 this behalf are the same as
 those referred to above
 the basis for the latter
 are therefore the following
 rules & Bylaws
 to the substantial provisions
 pertaining to the levy of
 profession tax in the case
 of all corporations are
 contained in the sections
 III to 116 of the City
 of the Corporation Act
 1948 these provisions
 have been ~~copied~~ copied verbatim from

2044/D 57617

Tamm

[To be used only for notes requisitions etc not intended for permanent record]

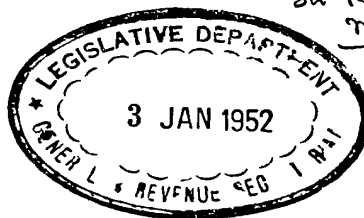
WD 01 451-GPB-35,000-26 9 51

The Madras Corporation Act.
There are no separate
rules or bylaws framed in the
behalf by the Madras Corp-
n corporation, since the
statutory provisions themselves

are quite comprehensive
11) Refer para to supra

Assessing
Legis Bureau) for 3/1/52

with the copy of the
Rules & bylaws of the
27th Dec 1951
with my friend



Sh K M G
mrs
3/1/52

1) Notification (Flag 1) relating
to Rules regarding Profession Tax
and Notification (Flag 2) relating
to Byelaws relating to Profession Tax
under the Mysore Town Municipalities Act
have been revised and put up
the corrections are indicated
in pencil

13) Draft Rules regarding Profession Tax

Rule 1 has been omitted as
the same is incorporated in the Act
and it is ~~unnecessary~~ to reproduce it
in the rules. Rule 5 has been
omitted as it is a well understood
principle of law.

N B - Should routine note be written on small slips
the notes must be copied or slips pasted on this form

existence

Model Rules and Bylaws relating to City of
1877/2044 Profession Tax in Dorn
Relig has been omitted as it cannot be included
The other rules have been ^{which rules}

suitably renumbered

14) Draft Bylaws relating to ~~Bylaws~~ Profession Tax

Draft Bylaw 6 has been omitted
as such a provision has to ~~be~~ included
~~under the provision only in~~ in civil and not in
under bye law

15) Each Municipality has to ^{adopt} ~~publish~~ an
Draft Model Rules and Bylaws in ~~reference~~
as they are or in an amended form
a reference of the Rules and Bylaws, if any,
in force in that particular Municipality

★ The draft resolutions as revised are
for Consideration

Zug
4/1/52

Mas
4/1/52

LCG
5/1/52

16) Law Secretary)

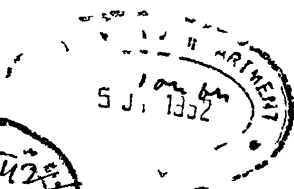
17) Secy Secy)

me
5/1/

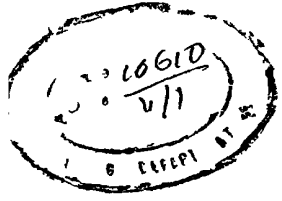
leg
7/1/51

18) The draft Rules & Bylaws has
been revised and the suggestions
made by The Legislative Dept
accepted

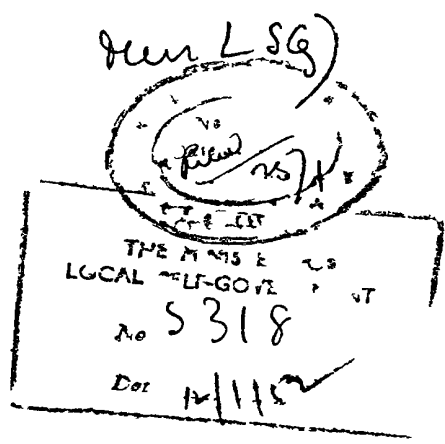
19) The typed revision



765 / Professors Tax Rules & Bylaws on Jan 17/52
 and bylaws (Dkt II) maybe approved



L. S. of sec) for 11/1/1952
 Maybe approved



9c8
 11/1/52
 25/1/52
 9c8
 25/1/52

issue state for 30/1/52

15) To the Computer anyone gets
 model 12500 dated 2/52
 writes the model bylaws for enforcing the
 supply of information regarding liability to tax on
 professions, ab. trade relations in the Maryland state
 To the Comptroller
 Des 2018
 President of Tax rules
 no 29253 - 12569 Ab 252
 for a copy of serial 15

16) To the Computer with
 printed copy of 12570 dated 2/52
 writes the model rules relating to the levy of
 of tax on professions, ab. trade relations
 to the Des 2018
 President of Tax rules
 for a copy of serial 15

Draft, as corrected by the Law Dept
NOTIFICATION

2 In exercise of the powers conferred by section 46 (h) ⁽¹⁾ and ~~46 (1) (a)~~ read with Section 61 (b) (ii) of the Mysore Town Municipalities Act, 1951 (Mysore Act XXII of 1951) (and in supersession of the existing rules in force ~~on~~ in this behalf in the several Municipalities in the State His Highness the Maharaja of Mysore is pleased to ~~issue~~ ^{2, 3, 4} the following Rules for the levy and collection of a tax on arts, professions, trades, ^{and} callings and on offices ~~and~~ appointments in ~~the~~ ² ~~the~~ State -

Rules regarding Profession Tax

- 8 1. If the Municipal Council by a resolution ^{under section 62} ~~deter-~~ ^{decides} mines that a profession tax shall be levied, a notice thereof shall be published in the form ^{prescribed in} of schedule VII of the Act, specifying the date from which and the rate at which ~~the~~ tax shall be levied
2. Every person who ^{after that date} within the Municipal limits exercise a profession, art or calling or holds an office of appointment-public or private or is employed in or engages himself in any capacity in or exercises, any profession or trade or calling, and every person falling under any of the ⁱⁿ ~~dominations~~ ^{classes} in the schedule appended to these Rules shall pay ^{the} tax at the rate specified in the schedule ~~appended to~~ as payable by persons of the class in which such persons will be placed

2 NOTE - In these Rules, the word 'person' includes a Firm, Company or Association

- 2 3.- The tax shall be payable in advance in two equal half yearly instalments in April and October every year, (or in one lumpsum if the assessee so desires) and shall be collected in accordance with

accordance with the procedure laid down in Chapter VIII
of the Mysore Town Municipalities Act (XXII of 1951)

4-3 No person shall be liable to be taxed under these Rules in respect of any half year in which he has exercised a profession, art, trade or calling or held an office or an appointment for a period of less than 60 days in the aggregate within the Town

5-4 The tax leviable under these rules from^a a firm, Company, or association may be levied

a) in the case of a firm, on any member or manager of such firm,

b) in the case of a Company, on the Manager, Managing Director or Secretary of ~~the~~ such company, and

c) in the case of an Association, on the Manager or Secretary of such Association

6-4 When a person exercises more than one profession, or art or engages in more than one trade or calling whether under the same name or under ~~the~~ different names, or holds more than one office or appointment, the tax shall be calculated on his aggregate income from all such sources

7-5 On or before the 1st April and 1st October every year an assessment list in the appended form^{specified in Schedule II} shall be prepared. The list will be subject to revision half yearly or yearly as may be decided by the Municipal Council

6 Any person who has paid the tax for the whole half year or year and who ~~tax~~ ceases during such period to be liable to assessment, shall be entitled to a refund of not less than half the assessment

Provided that no such remission shall be granted unless notice in writing of the fact of his giving up the profession, art, trade, or calling or office or appointment has been given to the Municipal Council and no remission or refund shall take effect for any period previous to the day of the delivery of such notice

9 The burden of proving the facts entitling
any person to relief under Rule⁸ shall be always
upon him

SCHEDULE 1.

(See Section 61, ^{Rule 1} Clause (xi))

~~Maximum~~ Rates of Tax on Arts, Professions, Trades
and Callings

CLASS 1

Every person holding any office or appointment
public or private, or employed in any capacity,
whose pay, salary or pension amounts to ~~two~~^{one} thou-
sand rupees a month or upwards and every person
falling under any of the following denominations
whose income is estimated to amount to ~~one-thousand~~
rupees a month or upwards

- YEARLY ^{Rs 50/-} (i) Carrying ^{on} a business as a company, Rs 50/-
(ii) Abkari renters, wholesale and retail
traders, and manufacturers, of every kind, -contrac-
tors, auctioneers and commission agents
(iii) Bankers, money lenders, money-
changers, and pawn brokers
(iv) Editors and proprietors of newspapers,
(v) Brokers and dealers in securities, shares or
bills of exchange,
(vi) Practising barristers, advocates, High Court
vakils, solicitors, attorneys, pleaders and law-
agents,
(vii) Practising medical practitioners of all kinds
including hakims and xx vaidyaks
(viii) Dentists and veterinary surgeons,
(ix) Owners and farmers of markets and toll farmers
(x) Architects and civil engineers,

- (xi) keepers of hotels, lodging houses or boarding houses,
- xii) ~~building~~ builders and surveyors,
- (xiii) Owners of mills, warehouses, printing presses, oil presses, cotton presses and other presses and factories of all kinds,
- (xiv) professional artists, photographers, actors, owners or managers of circuses or theatrical companies, musicians and dancers,
- (xv) dealers in animals or vehicles, and owners or keepers of livery stables or hackney carriages
- xvi) Artizans

=====

CLASS II

Every person described in Class 1 whose pay or salary or pension amounts, or whose income is estimated to amount to ~~one thousand~~ ^{and five hundred} rupees a month or upwards

Rs 25/-

CLASS III

Every person described in Class 1 whose pay, salary or pension amounts, or whose income is estimated to amount to ~~one thousand~~ ^{three hundred} rupees a month or upwards

Rs 12/-

CLASS IV

Every person described in class 1 whose pay or salary ~~or pension~~ amounts or whose income is estimated to amount to ~~five~~ ^{two} hundred rupees a month or upwards

Rs 8/-

CLASS V

Every person described in Class 1 whose pay or salary amounts or whose income is estimated to amount to ~~three~~ ^{one} hundred rupees a month or upwards

Rs 4/-

CLASS VI

Every person described in class 1 whose pay or salary amounts or whose income is estimated to amount to ~~two hundred~~ ^{fifty} rupees a month or upwards

Rs 2/-

CLASS VII

Every person described in class 1 whose pay or salary amounts or whose income is estimated to amount to ~~one hundred~~ ^{thirty} rupees a month or upwards

Rs 1/-

(1)

= 5 =

NOTE. The foregoing classification is subject to the following provisos, namely

PROVISO 1 - No owner of a cotton press shall be placed in any class below class II

PROVISO 2 - No wholesale trader, banker, barrister, advocate, High Court vakil, solicitor, attorney, architect, civil engineer, Mill owner or factory owner shall be placed in any class below class III

PROVISO 3 - No abkari renter (other than a mere liquor shop keeper) editor, or proprietor of a newspaper, broker or other dealer in securities shares or bills of exchange and no pleader, medical practitioner (other than a hakim or vaidya), dentist or veterinary surgeon shall be placed in any class below class IV

PROVISO 4 - No boat owner auctioneer, money lender owner or farmer of a market, toll farmer, keeper of a hotel, lodging house, or boarding house and no builder, surveyor or owner of a ware house or press (other than a cotton press or oil press) shall be placed in any class below class V

Schedule II.

Fo

PROFESSIONAL TAX ASSESSMENT (RULE-7-OF-THE-RULES) (Rule 5) TOWN MUNICIPALITY

DIVISION NO

No	Name of party	Assessment in previous year		Occupation	Address	Monthly or annual income or other basis of assessment.	Proposed New Assessment		
		No.	Amount Rs				Class	Amount Rs	No.

=====

By order of
H H the Maharaja

To the Compiler from L S A Secretary to Gov
the Compiler in a for publication in the Gazette



¹¹
Draft as corrected by the Law Dept
NOTIFICATION

8 In exercise of the powers conferred by Section 48 (1) (1) of the Mysore Town Municipalities Act, 1951 (Mysore Act XXII of 1951) (and in supersession of the bye-laws in force in this behalf in the several Municipalities in the State,) His Highness the "Sharaja" of Mysore is pleased to make the following ^{model} ~~bye-laws~~ ^{entirely new} for the supply of information regarding ordinary liability to tax on professions, arts, trades and callings and on offices and appointments, ~~in the Town Municipalities in the State~~ ^{in the State} Bye-laws (Section 48-(1) (1))

Bye-laws relating to profession tax

1 On the written requisition of the ^{municipal} President or of such person or persons as may be authorised by him from time to time in this behalf -

(1) Every person engaged in or exercising any profession, art, trade or calling or ~~holding~~ any office or appointment within the limits of the ~~town~~ Municipality shall, within fifteen days after ^{the} receipt of such requisition, ~~be bound to~~ furnish a statement under his signature in writing in the form appended to these bye-laws showing his income for the require year or years

(11) Every occupier of any building or land within the town Municipal limits shall furnish within a week of the requisition a list in writing containing the names of all persons occupying such building or land and specifying the professions, art, trade or calling office or appointment of every such person

2 Every employer, or the head or Secretary or Manager of any public or private office or of a firm, or company or association shall, within ~~the~~ the fifteenth of April and 15th of October every year furnish -

(a) a list in writing of the names of all persons employed by such employer or by such office, firm, company or association with a statement of the salary or income of each of such employed person and,

(b) the particulars in regard to any company or which such employer, head, secretary or Manager,

as the case may be, is the agent

3 Notwithstanding ~~anything~~ contained in these bye-laws, every person commencing to exercise any profession, art, trade or calling or to hold ~~any~~ office or appointment in the Town Municipal limits

who has not been required to furnish a return under the Bye law shall, within fifteen days of so commencing, give information of the fact to the President or other persons authorised by him in this behalf

4 Every person who is liable to the tax and who shall change either the designation of the firm or the nature of his profession, art, trade or calling or office or appointment of his place of business, shall within fifteen days of such change, give information thereof to the President or other person authorised by him in this behalf.

5 ~~Failure to furnish the required information or~~ ^{any person infringe} ~~furnishing information which is untrue~~ ^{by law or any person} shall be punishable with fine which may extend to Rs 50/- ^{Ref. 6/14}

6 (1) All particulars contained in any statement made return furnished or accounts or documents produced in accordance with this bye-law, or in any record of evidence given in the course of any proceedings under this bye-law other than proceedings before a Criminal Court, shall save as provided in sub-section ^{clause} (1) be treated as confidential, and notwithstanding anything contained in the Indian Evidence Act, 1872, no Court shall, save as aforesaid, be entitled to require any municipal servant to produce before it any such statement, return, account, document or record or any part thereof, or to give evidence before it in respect thereof

(11) If, save as provided in Sub-section ^{clause} (10) any municipal servant discloses any of the particulars referred to in sub-section ^{clause} (1), he shall be punishable with imprisonment which may extend to six months or

with fine or ~~with both~~ ^{which may extend to 50 fifty rupees}

(111) Nothing in this ~~Section~~ ^{by law} shall apply to the disclosure of any of the particulars referred to in sub-~~section~~ ^{clause} (1) for the purposes of a prosecution under the Indian Penal Code, in respect of any statement, return, accounts, documents or evidence or for the purposes of a prosecution under this bye-law.

FORM OF RETURN

TRUE RETURN FURNISHED BY

UNDER THE BYE LAWS FRAMED BY THE TOWN MUNICIPAL COUNCIL UNDER
SECTION 48 (1) (1) OF THE MYSORE TOWN MUNICIPALITIES ACT, XXII OF 1951
AS TO THE LIABILITY TO TAX ON PROFESSION, ART, TRADE, CALLING, AND
OFFICIERS AND APPOINTMENTS FOR THE YEAR ENDING

Name and address of the party	Nature of profession, art, trade or calling followed or office or appointments held	Date from which profession etc is followed	Monthly income		Remarks
			Included in the last return	During the current year	

Name of the Town

Signature of the party

By order of
His Highness the Maharaja,

Secretary to Government,
L S G Department

To

The Compiler, Mysore Gazette, for publication in the Gazette

12052/pt 82 S1 15/6 1 12

NOTIFICATION

In exercise of the powers conferred by section 48 (1) (1) of the Mysore Town Municipalities Act, 1951 (Mysore Act XXII of 1951) His Highness the Maharaja of Mysore is pleased to make the following model bye-laws for enforcing the supply of information regarding ordinary liability to tax on professions, arts, trades and callings and on offices and appointments

BYELAWS RELATING TO PROFESSION TAX

1 On the written requisition of the Municipal President or of such person or persons as may be authorised by him from time to time in this behalf

(1) Every person engaged in or exercising any profession, art, trade or calling or holding any office or appointment within the limits of the Town Municipality shall, within fifteen days after the receipt of such requisition, furnish a ~~statement~~ ^{his} statement under signature in writing in the form appended to these bye-laws showing his income for the required year or years

(11) Every occupier of any building or land within the town Municipal limits shall furnish, within a week of the requisition, a list in writing containing the names of all persons occupying such building or land and specifying the profession, art trade or calling, office or appointment of every such person

2 Every employer, or the head or Secretary or Manager of any public or private office or of a firm, or company or association shall, within the ~~fifteenth~~ ^{15th} of April and 15th of October every year furnish -

(a) a list in writing of the names of all persons employed by such employer or by such office

firm, company or association with a statement of the salary or income of each of such employed persons and,

(b) the particulars in regard to any company of which such employer, head, secretary or Manager, as the case may be, is the agent

3 Notwithstanding anything contained in these bye-laws, every person commencing to exercise any profession art, trade or calling or to hold any office or appointment in the Town Municipal limits who has not been required to furnish a return under the Bye-law shall, within fifteen days of so commencing, give information of the fact to the president or other person authorised by him in this behalf

4 Every person who is liable to the tax and who shall change either the designation of the firm or the nature of his profession, art, trade or calling or office or appointment of his place of business, shall within fifteen days of such change, give intimation thereof to the President or other person authorised by him in this behalf

5 Any infringement of these byelaws by any person shall be punishable with fine which may extend to Rupees fifty

FORM OF RETURN

TRUE RETURN FURNISHED BY

UNDER THE BYELAWS FRAMED BY THE TOWN MUNICIPAL COUNCIL UNDER SECTION 48 (1) (1) OF THE MYSORE TOWN MUNICIPALITIES ACT, XXII OF 1951 AS TO THE LIABILITY TO TAX ON PROFESSION, ART TRADE, CALLING AND OFFICERS AND APPOINTMENTS FOR THE YEAR ENDED

Name and address of the party	Nature of profession, art, trade or calling followed or office or appointments held	Date from which profession etc, is followed	Monthly income		Remarks
			Included in the last return	During the current year	

Name of the Town
the Gazette

Signature of the party (p t o)

By order of
His Highness the Maharaja,

for *gch* *11/1/52*
Secretary to Government,
L S & Department

To

The Compiler, Mysore Gazette, for publication
in part IV-2C of the Gazette, *supp 4*

200 copies to the Municipal Council, for
12365 Bangalore

Memo No L 12253 - / Hl 82-51-15 *52*

Copy of the above is forwarded to - *52*

- 1 The Commissioner for Local Self Government
in Mysore,
- 2 The Deputy Commissioners of Districts
- 3 " Presidents of Town Municipal Councils.

B.

for
for L 2845

knr-2/10 1

L 12340/2282 S/ 11
6.2 S
12 wps
NOTIFICATION

In exercise of the powers conferred by Section 46 (1) (h) read with Section 61 (b) (XI) of the Mysore Town Municipalities Act, 1951 (Mysore Act XXII of 1951) His Highness the Maharaja of Mysore is pleased to make the following Model Rules for the levy ~~of~~ and collection of a tax on arts, professions, trades, and callings and on offices and appointments in the Town Municipalities in the State

R U L E S

1 Every person who within the Municipal limits exercises a profession, art or calling or holds an office or appointment-public or private-or is employed in or engages himself in any capacity in or exercises, any profession or trade or calling, and every person falling under any of the denominations shown in ~~the~~ ^I schedule appended to these Rules shall pay the tax at the rate specified in the said schedule as payable by persons of the class in which such person will be placed

2 The tax shall be payable in advance in two equal half yearly instalments in April and October every year (or in one lumpsum if the assessee so desires)

3 No person shall be liable to be taxed under these Rules in respect of any half year in which he has exercised a profession, art, trade or calling or held an office or an appointment for a period of less than 60 days in the aggregate within the Town

4 When a person exercises more than one profession or art or engages in more than one trade or calling whether under the same name or under different names, or holds more than one office or appointment, the tax shall be calculated on his aggregate income from all such sources

5 On or before ~~the~~ 1st April and 1st October every year, an assessment list in the form specified in schedule II shall be prepared. The list will be subject to revision half year^{ly} or yearly as may be decided by the Municipal Council.

6 Any person who has paid the tax for the whole half year or year and who ceases during such period to be liable to assessment, shall be entitled to a refund of not less than half the assessment.

Provided that no such remission shall be granted unless notice in writing of the fact of his giving up the profession, art, trade, or calling or office or appointment has been given to the President, Municipal Council and no remission or refund shall take effect for any period previous to the day of the delivery of such notice.

SCHEDULE 1
(See Rule 1)

Rates of tax on arts, professions, trades and callings

Class 1

Every person holding any office or appointment public or private, or employed in any capacity, whose pay, salary or pension amounts to one thousand rupees a month or upwards and every person falling under any of the following denominations whose income is estimated to amount to one thousand rupees a month or upwards -

EARLY Rs 50/- (i) Carrying on business as a company,

(ii) Abkari renters, wholesale and retail traders and manufacturers, of every kind, contractors, auctioneers and commission agents.

(iii) Bankers, money lenders, money changers, and pawn brokers,

(iv) Editors and proprietors of newspapers,

(v) Brokers and dealers in Securities, shares or bills of exchange,

- (vi) Practising barristers, advocates, High Court vakils, solicitors, attorneys, pleaders and Law-Agents,
- (vii) Practising medical practioners of all kinds including hakims and vaidyas
- (viii) Dentists and veterinary surgeons,
- (ix) Owners and farmers of markets and toll farmers,
- (x) Architects and Civil Engineers,
- (xi) ~~Kmxxxx~~ Keepers of hotels, lodging houses or boarding houses,
- (xii) Builders and surveyors
- (xiii) Owners of mills, warehouses, printing presses oil presses, ^tcotton presses and other presses and factories of all kinds,
- (xiv) Professional artists, photographers, actors, owners or managers of circuses or theatrical companies musicians and dancers,
- (xv) Dealers in animals or vehicles, and owners or keepers of livery stables or hackney carriages
- (xvi) Artizans

=====

CLASS II

Every person described in Class 1 whose pay or salary or pension amounts, or whose income is estimated to amount to five hundred rupees a month or upwards

~~Rs 52~~ Rs 25/-

CLASS III

Every person described in class 1 whose pay, salary or pension amounts, or whose income is estimated to amount to three hundred rupees a month or upwards

Rs-12/-

CLASS IV

Every person described in class 1 whose pay or salary amounts or whose income is estimated to amount to two hundred rupees a month or upwards

5 On or before ~~the~~ 1st April and 1st October every year, an assessment list in the form specified in schedule II shall be prepared. The list will be subject to revision half year^yly or yearly as may be decided by the Municipal Council.

6 Any person who has paid the tax for the whole half year or year and who ceases during such period to be liable to assessment, shall be entitled to a refund of not less than half the assessment.

Provided that no such remission shall be granted unless notice in writing of the fact of his giving up the profession, art, trade, or calling or office or appointment has been given to the President, Municipal Council and no remission or refund shall take effect for any period previous to the day of the delivery of such notice.

SCHEDULE 1
(See Rule 1)

Rates of tax on arts, professions, trades and callings

Class 1

Every person holding any office or appointment public or private, or employed in any capacity, whose pay, salary or pension amounts to one thousand rupees a month or upwards and every person falling under any of the following denominations whose income is estimated to amount to one thousand rupees a month or upwards -

YEARLY Rs 50/- (i) Carrying on business as a company,
(ii) Abkari renters, wholesale and retail traders and manufacturers, of every kind, contractors, auctioneers and commission agents,

(iii) Bankers, money lenders, money changers, and pawn brokers,

(iv) Editors and proprietors of newspapers,

(v) Brokers and dealers in Securities, shares or bills of exchange.

- (vi) Practising barristers, advocates, High Court vakils, solicitors, attorneys, pleaders and Law-Agents,
- (vii) Practising medical practioners of all kinds including hakims and vaidyas
- (viii) Dentists and veterinary surgeons,
- (ix) Owners and farmers of markets and toll farmers,
- (x) Architects and Civil Engineers,
- (xi) ~~Kampan~~ Keepers of hotels, lodging houses or boarding houses,
- (xii) Builders and surveyors
- (xiii) Owners of mills, warehouses, printing presses oil presses, ^tcotton presses and other presses and factories of all kinds,
- (xiv) Professional artists, photographers, actors, owners or managers of circuses or theatrical companies musicians and dancers,
- (xv) Dealers in animals or vehicles, and owners or keepers of livery stables or hackney carriages
- (xvi) Artizans

=====

CLASS II

Every person described in Class 1 whose pay or salary or pension amounts, or whose income is estimated to amount to five hundred rupees a month or upwards

~~Rs 52~~ Rs 25/-

CLASS III

Every person described in class 1 whose pay, salary or pension amounts, or whose income is estimated to amount to three hundred rupees a month or upwards

Rs-12/-

CLASS IV

Every person described in class 1 whose pay or salary amounts or whose income is estimated to amount to two hundred rupees a month or upwards

CLASS V

Every person described in Class 1 whose pay or salary amounts or whose income is estimated to amount to one hundred rupees a month or upwards Rs 4/-

CLASS VI

Every person described in class 1 whose pay or salary amounts or whose income is estimated to amount ^{to} rupees fifty a month or upwards Rs 2/

CLASS VII

Every person described in class 1 whose pay or salary amounts or whose income is estimated to amount to thirty rupees a month or upwards Rs 1/-,

NOTE The foregoing classification is subject to the following provisos, namely =

Proviso 1 No owner of a cotton press shall be placed in any class below Class II

Proviso 2 - No wholesale trader, banker, barrister, advocate high court Vakil, solicitor, attorney, architect, civil Engineer, Mill owner or factory owner shall be placed in any class below class III

Proviso 3 - No abkari renter (other than a mere liquor shop keeper) editor, or proprietor of a newspaper, broker or other dealer in securities, shares or bills of exchange and ro pleader, medical practitioner (other than a hakim or vaidya dentist or veterinary surgeon) shall be placed in any class below class IV

Proviso 4 - No boat owner, ~~owner~~ money lender, owner or farmer of a market, toll farmers, keeper of a hotel, lodging House, or boarding house and ro ~~building~~ builder, surveyor or owner of a ware-house or press (other than a cotton press or oil press) shall be placed in any class below class V

continued in page 5

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

No L 129.52/ml 83 SY /S- General and Revenue Secretariat

Dated Bangalore 6 2 1952

NOTIFICATION

In exercise of the powers conferred by Section 4B (1) (i) of the Mysore Town Municipalities Act, 1951 (Mysore Act XXII of 1951), His Highness the Maharaja of Mysore is pleased to make the following Modal bye-laws for enforcing the supply of information regarding ordinary liability to tax on professions, arts, trades and callings and on offices and appointments.

BYE-LAWS RELATING TO FLORETTIC TAX

1. On the written requisition of the Municipal President or of such person or persons as may be authorized by him from time to time in this behalf:

(i) Every person engaged in or exercising any profession, art, trade or calling or holding any office or appointment within the limits of the Town Municipality shall, within fifteen days after the receipt of such requisition, furnish a statement under his signature in writing in the form appended to these bye-laws showing his income for the required year or years.

(ii) Every occupier of any building or land within the Town Municipal limits shall furnish, within a week of the requisition, a list in writing containing the names of all persons occupying such building or land and specifying the profession, art, trade or calling, office or appointment of every such person.

2 Every employer or the head or Secretary or Manager of any public or private office or of a firm, or company or association shall, within the 15th of April and 15th of October every year furnish:-

(a) a list in writing of the names of all persons employed by such employer or by such office, firm, company or association with a statement of the salary or income of each of such employed persons and;

(b) the particulars in regard to any company of which such employer head, Secretary or Manager, as the case may be, is the agent.

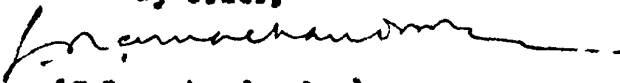
3. Notwithstanding anything contained in these bye-laws, every person

Ex Leno No.L. 12253 - 12367 6 2 52

Copy of the foregoing is forwarded to:-

1. The Commissioner for Local Self Government in Mysore, Bangalore.
2. " Deputy Commissioners of districts
3. " presidents of Town Municipal Councils.

By order,


(G. S. Achandran I no)
For Secretary to Government,
L.C.G. Department.

knx-12/31.1.1952

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

Not 12370/2488 5/16 General and Revenue Secretariat

Dated Bangalore 6 2 . 1952

NOTIFICATION

In exercise of the powers conferred by Section 46 (1) (h) read with Section 61 (b) (II) of the Mysore Town Municipalities Act, 1951, (Mysore Act XXII of 1951), His Highness the Maharaja of Mysore is pleased to make the following Model Rules for the levy and collection of a tax on arts, professions, trades/ and callings and on offices and appointments in the Town Municipalities in the State:-

R U L E S.

1. Every person who within the Municipal limits exercises a profession, art or calling or holds an office or appointment-public or private or is employed in or engages himself in any capacity in or exercises any profession or trade or calling, and every person falling under any of the denominations shown in schedule I appended to these Rules shall pay the tax at the rate specified in the said schedule as payable by persons of the class in which such person will be placed.
2. The tax shall be payable in advance in two equal half yearly instalments in April and October every year (or in one lumpsum if the assessee so desires).
3. No person shall be liable to be taxed under these Rules in respect of any half year in which he has exercised a profession, art, trade or calling or held an office or an appointment for a period of less than sixty days in the aggregate within the Town
4. When a person exercises more than one profession or art or ~~any~~ engages in more than one trade or calling whether under the same name or under different names, or holds more than one office or appointment the tax shall be calculated on his aggregate income from all such sources.
5. On or before 1st April and 1st October every year, an ~~assessment~~ list in the form specified in Schedule II shall be ~~prepared~~ prepared. The list will be subject to revision half yearly or yearly ~~as may~~ as may be.

as may be decided by the Municipal Council.

6. Any person who has paid the tax for the whole half year or year and who ceases during such period to be liable to assessment, shall be entitled to a refund of not less than half the assessment.

Provided that no such remission shall be granted unless notice in writing of the fact of his giving up the profession, art, trade, or calling or office or appointment has been given to the President, Municipal Council and no remission or refund shall take effect for any period previous to the day of the delivery of such notice.

CONTINUATION Rule 1)

Rates of tax on arts, professions, trades and callings:

Class 1.

Every person holding any office or appointment public or private or employed in any capacity, whose pay, salary or pension amounts to one thousand rupees a month or upwards and every person falling under any of the following denominations whose income is estimated to amount to one thousand rupees a month or upwards:-

YEARLY Rs. 50/-

- (i) Carrying on business as a company;
- (ii) Akhari renters, wholesale and retail traders and manufacturers, of every kind, contractors, auctioneers and commission agents;
- (iii) Bankers, money lenders, money changers, and pawn brokers;
- (iv) Editors and proprietors of newspapers;
- (v) Brokers and dealers in Securities, shares or bills of exchange;
- (vi) Practising barristers, advocates, High Court Valuers, solicitors, attorneys, pleaders and Law Agents;
- (vii) Practising medical practitioners of all kinds including hakims and vaidyas;
- (viii) Dentists and Veterinary surgeons;
- (ix) Owners and farmers of markets and toll farmers;
- (x) Architects and Civil Engineers;
- (xi) Keepers of hotels, lodging houses or boarding houses;
- (xii) Builders and surveyors;
- (xiii) Owners of mills, warehouses, printing presses, oil presses, cotton presses and other ~~xxx~~ presses and factories of all kinds;
- (xiv) Professional artists, photographers, actors, owners or managers of circuses or theatrical companies, musicians and dancers;

xv) Dealers in animals or vehicles, and owners or keepers of livery stables or hackney carriages.

xvi) Artisans.

CLASS II

Every person described in Class I above, whose pay or salary or pension amounts, or whose income is estimated to amount to five hundred rupees a month or upwards Rs. 25/-

CLASS III

Every person described in class I whose pay, salary or pension amounts, or whose income is estimated to amount to three hundred rupees a month or upwards Rs. 12/-

Class IV

Every person described in class I whose pay or salary amounts or whose income is estimated to amount to two hundred rupees a month or upwards Rs. 8/-

Class V

Every person described in Class I whose pay or salary amounts or whose income is estimated to amount to one hundred rupees a month or upwards Rs. 4/-

CLASS VI

Every person described in Class I whose pay or salary amounts ^{fifty} or whose income is estimated to amount to ~~thirty~~ rupees a month or upwards. Rs. 2/-

CLASS VII

Every person described in class I whose pay or salary amount or whose income is estimated to amount to thirty rupees a month or upwards. Rs. 1/-

NOTES- The foregoing classification is subject to the following provisos, namely:-

Proviso 1: No owner of a cotton press shall be placed in any class below class II.

~~Proviso~~
Proviso 2: No wholesale trader, banker, barrister, or advocate, High Court Vakil, Solicitor, Attorney, Architect, Civil Engineer, Mill-owner or factory owner shall be placed in any class below class III.

Proviso 3: No abkari renter (other than a mere liquor shop keeper), Editor, or proprietor of a newspaper, broker or dealer in securities, shares or bills of exchange and

bills of exchange and no pleader, medical practitioner (other than a hakim or vaidya), dentist or Veterinary surgeon) shall be placed in any class below class IV.

Proviso 4:- No hostler, auctioneer, r/o of lender, owner or farmer of a market, toll farmers, keeper of a hotel, lodging house or boarding house and no builder, surveyor or owner of a ware house or press (other than a cotton press or oil press) shall be placed in any class below class V.

SCHEDULE II

PROFESSION TAX ASSESSMENT. (Rule 5)

..... Town Municipality

DIVISION NO.....

No. of party	Name	Assessment in previous year	Occupation	Address	Monthly or annual income or other basis of assessment.	Proposed assessment.	
						Class	Amount Rs. Number
		No. Amount Rs.					

By order of
His Highness the Maharaja.

Sd. K. BALASUBRAMANYAM
Secretary to Government,
L.S.G. Department.

To

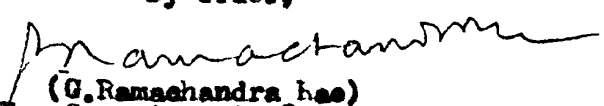
The Compiler, Mysore Gazette, for publication in Part IV-23 of the Gazette and supply of 20 copies thereof to the Municipal branch of the Secretariat.

MEMO No. L 12371-12491

Copy of the above is forwarded to:-

1. The Deputy Commissioners of Districts
2. " Commissioner for Local Self Government in Mysore, Bangalore.
3. " Accountant General-Mysore, Bangalore.
4. " Controller, State Accounts Department, Bangalore.
5. " Presidents of Town Municipal Councils.

By order,


(G. Ramachandra Rao)
For Secretary to Government,
L.S.G. Department.

KAR-12/2.2.52

- 2 -

as may be decided by the Municipal Council.

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

No 12370/Jul 82 S1 /L General and Revenue Secretariat
Dated Bangalore 6 2 195

NOTIFICATION

In exercise of the powers conferred by Section 46 (1) (h) read with Section 61 (b) (II) of the Mysore Town Municipalities Act, 1951. (Mysore Act XXII of 1951) His Highness the Maharaja of Mysore is pleased to make the following Model Rules for the levy and collection of a tax on arts, professions, trades, and callings and on offices and appointments in the Town Municipalities in the State:-

R U L E S.

1. Every person who within the Municipal limits exercises a profession, art or calling, or holds an office or appointment-public or private or is employed in or engages himself in any capacity in or exercises, any profession or trade or calling, and every person falling under any of the denominations shown in schedule I appended to these Rules shall pay the tax at the rate specified in the said schedule as payable by persons of the class in which such person will be placed.
- 2 The tax shall be payable in advance in two equal half yearly instalments in April and October every year (or in one lumpsum if the assessee so desires)
- 3 No person shall be liable to be taxed under these Rules in respect of any half year in which he has exercised a profession, art, trade or calling, or held an office or an appointment for a period of less than sixty days in the aggregate within the Town.
- 4 When a person exercises more than one profession or art or ~~engage~~ engages in more than one trade or calling whether under the same name or under different names, or holds more than one office or ~~appointment~~, the tax shall be calculated on his aggregate income from all such sources
5. On or before 1st April and 1st October every year, an ~~assessee~~ ~~and~~ list in the form specified in Schedule II shall be ~~prepared~~ prepared. The list will be subject to revision half yearly or yearly as ~~an~~

as may be decided by the Municipal Council.

6. Any person who has paid the tax for the whole half year or year and who ceases during such period to be liable to assessment, shall be entitled to a refund of not less than half the assessment.

Provided that no such remission shall be granted unless notice in writing of the fact of his giving up the profession, arts, trade, or calling or office or appointment has been given to the President, Municipal Council and no remission or refund shall take effect for any period previous to the day of the delivery of such notice.

SCHEDULE (Part I)

Rates of tax on arts, professions, trades and callings:

Class 1.

Every person holding any office or appointment public or private or employed in any capacity, whose pay, salary or pension amounts to one thousand rupees a month or upwards and every person falling under any of the following denominations whose income is estimated to amount to one thousand rupees a month or upwards:-

YEARLY Rs. 50/-

- (i) Carrying on business as a company;
- (ii) Abkari renters, wholesale and retail traders and manufacturers, of every kind, contractors, auctioneers and commission agents;
- (iii) Bankers, money lenders, money changers, and pawn brokers;
- (iv) Editors and proprietors of newspapers;
- (v) Brokers and dealers in Securities, shares or bills of exchange;
- (vi) Practising barristers, advocates, High Court Vakils, solicitors, attorneys, pleaders and Law Agents;
- (vii) Practising medical practitioners of all kinds including hakims and vaidyas;
- (viii) Dentists and Veterinary surgeons;
- (ix) Owners and farmers of markets and toll farmers;
- (x) Architects and Civil Engineers;
- (xi) Keepers of hotels, lodging houses or boarding houses;
- (xii) Builders and surveyors;
- (xiii) Owners of mills, warehouses, printing presses, oil presses, cotton presses and other ~~man~~ presses and factories of all kinds;
- (xiv) Professional artists, photographers, actors, owners or managers of circuses or theatrical companies, musicians and dancers;

xv) Dealers in animals or vehicles, and owners or keepers of livery stables or hackney carriages.

xvi) Artisans.

=====

CLASS II

Every person described in Class I above, whose pay or salary or pension amounts, or whose income is estimated to amount to five hundred rupees a month or upwards Rs. 25/-

CLASS III

Every person described in class I whose pay, salary or pension amounts, or whose income is estimated to amount to three hundred rupees a month or upwards Rs. 12/-

Class IV

Every person described in class I whose pay or salary amounts or whose income is estimated to amount to two hundred rupees a month or upwards Rs. 8/-

Class V

Every person described in Class I whose pay or salary amounts or whose income is estimated to amount to one hundred rupees a month or upwards Rs. 4/-

CLASS VI

Every person described in Class I whose pay or salary amounts ^{fifty} or whose income is estimated to amount to ~~thirty~~ rupees a month or upwards. Rs. 2/-

CLASS VII

Every person described in class I whose pay or salary amount or whose income is estimated to amount to thirty rupees a month or upwards. Rs. 1/-

NOTE:- The foregoing classification is subject to the following provisos, namely:-

Proviso 1: No owner of a cotton press shall be placed in any class below class II.

~~Proviso~~
Proviso 2: No wholesale trader, banker, barrister, air advocate, high Court Vakil, solicitor, Attorney, Architect, Civil Engineer, Mill-owner or factory owner shall be placed in any class below Class III.

Proviso 3: No opium renter (other than a rare liquor shop keeper), Editor, or proprietor of a newspaper, broker or other dealer in securities, shares or bills of exchange and

bills of exchange and no pleader, medical practitioner (other than a hakim or vaidya, dentist or Veterinary surgeon) shall be placed in any class below Class IV.

Proviso 4:- No boatowner, auctioneer, money lender, owner or farmer of a market, toll farmers, keeper of a hotel, lodging house or boarding house and no builder, surveyor or owner of a ware house or press (other than a cotton press or oil press) shall be placed in any class below class V.

SCHEDULE II

PROFESSION TAX ASSESSMENT.
(Rule 5)

..... Town Municipality

DIVISION NO.....

No. of party	Assessment in previous year		Occupation	Address	Monthly or annual income or other basis of assessment.	Proposed assessment.		
	No.	Amount Rs.				Class	Amount Rs.	Number

By order of
His Highness the Maharaja,

Sd. K. BALASUBRAMANYAM
Secretary to Government,
L.S.G. Department.

To

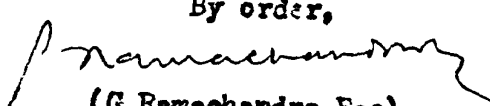
The Compiler, Mysore Gazette, for publication in Part IV-20 of the Gazette and supply of 200 copies thereof to the Municipal branch of the Secretariat.

MEMO No.L 12371- 12491 6 2 52

Copy of the above is forwarded to:-

1. The Deputy Commissioners of Districts
2. " Commissioner for Local Self Government in Mysore, Bangalore.
3. " Accountant General-Mysore, Bangalore.
4. " Controller, State Accounts Department, Bangalore.
5. " Presidents of Town Municipal Councils.

By order,


(G. Ramachandra Rao)
For Secretary to Government,
L S G Department.

kmr-12/2.2.52

NOTIFICATION

N L 122 2-M1 82 51 15 B g l r e d t d 6th F b y 1962

In exercise of the powers conferred by Section 48 (1) (i) of the Mysore Town Municipalities Act 1951 (Mysore Act XXII of 1951) His Highness the Maharaja of Mysore is pleased to make the following *Model bye laws* for enforcing the supply of information regarding ordinary liability to tax on professions arts trades and callings and on offices and appointments

BYE LAWS RELATING TO PROFESSION TAX

1 On the written requisition of the Municipal President or of such person or persons as may be authorised by him from time to time in this behalf

(i) Every person engaged in or exercising any profession art trade or calling or holding any office or appointment within the limits of the Town Municipality shall within fifteen days after the receipt of such requisition furnish a statement under his signature in writing in the form appended to these bye laws showing his income for the required year or years

(ii) Every occupier of any building or land within the Town Municipal limits shall furnish within a week of the requisition a list in writing containing the names of all persons occupying such building or land and specifying the profession art trade or calling office or appointment of every such person

2 Every employer or the head or Secretary or Manager of any public or private office or of a firm or company or association shall within the 15th of April and 15th of October every year furnish

(a) a list in writing of the names of all persons employed by such employer or by such office firm company or association with a statement of the salary or income of each of such employed persons and

(b) the particulars in regard to any company of which such employer head Secretary or Manager as the case may be is the agent

3 Notwithstanding anything contained in these bye laws every person commencing to exercise any profession art trade or calling or to hold any office or appointment in the Town Municipal limits who has not been required to furnish a return under the Bye law sha'l within fifteen days of so commencing give information of the fact to the President or other persons authorised by him in this behalf

4 Every person who is liable to the tax and who shall change either the designation of the firm or the nature of his profession art trade or calling or office or appointment or his place of business shall within fifteen days of such change give intimation thereof to the President or other person authorised by him in this behalf

5 Any infringement of these bye laws by any person shall be punishable with fine which may extend to Rupees fifty

FORM OF RETURN

True Return furnished by
Under the bye laws framed by the Town
Municipal Council under Section 48 (1) (i) of the
Mysore Town Municipalities Act (Mysore Act XXII
of 1951) as to the liability to tax on profession art
trade or calling and on offices and appointments for
the year ended

Name and address of the party	Nature of profes- sion art trade or calling followed or office or appoint- ments held	Date fr m which pro- fession etc is folloved	Monthly income		Remarks
			Included in the last ret rn	During the current year	

Name of the Town

Signature of the party

By Order of His Highness the Maharaja

K BALASUBRAMANYAM

Secretary to Government

Local Self Government Department

NOTIFICATION

N L 12370—Ml 82-51 16 d t d B g l 6th F b ry 1952

In exercise of the powers conferred by Section 46 (1) (h) read with Section 61 (h) (XI) of the Mysore Town Municipalities Act 1951 (Mysore Act XXII of 1951) His Highness the Maharaja of Mysore is pleased to make the following *Model Rules* for the levy and collection of a tax on arts professions trades and callings and on offices and appointments in the Town Municipalities in the State —

RULES

1 Every person who within the Municipal limits exercises a profession art or calling or holds an office or appointment—public or private—or is employed in or engages himself in any capacity in or exercises any profession or trade or calling and every person falling under any of the denominations shown in schedule I appended to these Rules shall pay the tax at the rate specified in the said schedule as payable by persons of the class in which such person will be placed

2 The tax shall be payable in advance in two equal half yearly instalments in April and October every year (or in one lumpsum if the assessee so desires)

3 No person shall be liable to be taxed under these Rules in respect of any half year in which he has exercised a profession art trade or calling or held an office or an appointment for a period of less than sixty days in the aggregate within the Town

4 When a person exercises more than one profession or art or engages in more than one trade or calling whether under the same name or under different names or holds more than one office or appointment the tax shall be calculated on his aggregate income from all such sources

5 On or before 1st April and 1st October every year an assessment list in the form specified in Schedule II shall be prepared The list will be subject to revision half yearly or yearly as may be decided by the Municipal Council

6 Any person who has paid the tax for the whole half year or year and who ceases during such period to be

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liable to assessment shall be entitled to a refund of not less than half the assessment

Provided that no such remission shall be granted unless notice in writing of the fact of his giving up the profession, art trade or calling or office or appointment has been given to the President, Municipal Council and no remission or refund shall take effect for any period previous to the day of the delivery of such notice

SCHEDULE I (*See Rule 1*)

Rates of tax on arts professions trades and callings

CLASS I

Every person holding any office or appointment public or private or employed in any capacity who e pay salary or pension amounts to one thousand rupees a month or upwards and every person falling under any of the following denominations whose income is estimated to amount to one thousand rupees a month or upwards —
Yearly Rs 50 —

- (i) Carrying on business as a company
- (ii) Abkari renters wholesale and retail traders and manufacturers of every kind contractors auctioneers and commission agents,
- (iii) Bankers money lenders money changers and pawn brokers,
- (iv) Editors and proprietors of newspapers
- (v) Brokers and dealers in securities shares or bills of exchange
- (vi) Practising barristers advocates, High Court Vakils, solicitors attorneys, pleaders and Law Agents
- (vii) Practising medical practitioners of all kinds including hakims and vaidyas
- (viii) Dentists and Veterinary Surgeons
- (ix) Owners and farmers of markets and toll farmers,
- (x) Architects and Civil Engineers
- (xi) Keepers of hotels, lodging houses or boarding houses,

- (xii) Builders and surveyors
- (xiii) Owners of mills warehouses printing presses
oil presses cotton presses and other presses
and factories of all kinds
- (xiv) Professional artists photographers actors
owners or managers of circuses of theatrical
companies musicians and dancers
- (xv) Dealers in animals or vehicles and owners or
keepers of livery stables or hackney carriages
- (xvi) Artizans

CLASS II

Every person described in Class I above whose pay
or salary or pension amount, or whose income is esti-
mated to amount to five hundred rupees a month or
upwards Rs 25

CLASS III

Every person described in class I whose pay salary
or pension amounts or whose income is estimated to
amount to three hundred rupees a month or upwards
Rs 12

CLASS IV

Every person described in class I whose pay or salary
amounts or whose income is estimated to amount to two
hundred rupees a month or upwards Rs 8

CLASS V

Every person described in Class I whose pay or salary
amounts or whose income is estimated to amount to one
hundred rupees a month or upwards Rs 4

CLASS VI

Every person described in Class I whose pay or salary
amounts or whose income is estimated to amount to fifty
rupees a month or upwards Rs 2

CLASS VII

Every person described in Class I whose pay or salary
amounts or whose income is estimated to amount to thirty
rupees a month or upwards Re 1

Note - The foregoing classification is subject to the following
provisos namely -

Proviso 1 - No owner of a cotton press shall be
placed in any class below class II

Proviso 2—No wholesale trader banker barrister advocate High Court Vakil, Solicitor Attorney Architect Civil Engineer, Mill owner or factory owner shall be placed in any class below Class III

Proviso 3—No abhari renter (other than a mere liquor shop-keeper) Editor or proprietor of a newspaper broker or other dealer in securities shares or bills of exchange and no pleader medical practitioner (other than a hakim or vaidya dentist or veterinary surgeon) shall be placed in any class below Class IV

Proviso 4—No boatowner auctioneer money lender owner or farmer of a market toll farmers keeper of a hotel lodging house or boarding house and no builder surveyor or owner of a warehouse or press (other than a cotton press or oil press) shall be placed in any class below Class V

SCHEDULE II

Profession Tax Assessment

(RULE 5)

Town Municipality

Division No

Name of party	Assessment for year		Occupant Address	Monthly or income or other base of assessment	Proposed assessment	
	No.	Amount			Class	Amount

By Order of His Highness the Maharaja

K BALASUBRAMANYAM

Secretary to Government
Local Self Government Department

